

Waganakising Odawak Statute _____
Governmental Accounting Office

SECTION I. PURPOSE

The purpose of is to create the Governmental Accounting Office to provide the financial and accounting services for the Tribe.

SECTION II. DEFINITIONS

A. “*Chief Financial Officer*” or “*CFO*” means the person employed as the Chief Financial Officer under the authority of the Tribal Council.

B. “*Constitution*” or “*Tribal Constitution*” means the Constitution of the Little Traverse Bay Bands of Odawa Indians as adopted on February 1, 2005, and any amendments thereto.

C. “*LTBB*” or “*Tribe*” means Little Traverse Bay Bands of Odawa Indians.

D. “*Office of Treasury*” means the office created by WOS 2011-

E. “*Tribal Council*” means the Legislative Branch of the Little Traverse Bay Bands of Odawa Indians.

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SECTION III. CREATION OF THE OFFICE

A. Pursuant to Article VII (D) (17) of the Tribal Constitution the Tribal Council shall have the power to: “Establish and maintain governmental office for the Little Traverse Bay Bands of Odawa Indians”.

1 **B.** The Tribal Council hereby creates and establishes the Governmental
2 Accounting Office to serve Little Traverse Bay Bands of Odawa Indians financial
3 and accounting needs.
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6 **SECTION IV.**
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8 The Governmental Accounting Office shall be under the exclusive
9 authority and supervision of the Treasury Director and within the Office of the
10 Treasury. The Chief Financial Officer shall report directly to Treasury Director or as
11 otherwise designated by Tribal Council motion.

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14 **SECTION V. AUTHORITY AND DUTIES**
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16 Under the direction of the Treasury Director or as other wise designated by Tribal
17 Council motion:
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19 **A.** The Office will have the authority to conduct internal audits in accordance
20 with Generally Accepted Auditing Standards for internal audits to the extent that
21 such standards are not in conflict with the Constitution or laws of the Tribe.
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23 **B.** The Office shall have the authority to request information and documents
24 from any Tribal Governmental Branch, Prosecutor's Office, Election Board
25 including departments, boards, commissions, committees and businesses of the
26 Tribe as it relates to the finances and accounting of the Tribe.
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28 **C.** The Office shall have the following duties:
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Chief Financial Officer:

30 **1.** Assist the Treasury Director, Tribal Council and Tribal Treasurer with
31 fiduciary duties in accordance with the Constitution.
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33 **2.** Shall assist each of the governmental branches of government; Legislative,
34 Executive, and Judiciary along with the Prosecutor's office and Election Board

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1 with developing budgets in accordance with the budget formulation statute and
2 assist Tribal Council in evaluating such budgets.

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4 **3.** Assist Tribal Council in appropriating funds in accordance with the
5 Constitution.

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7 **4.** Assist Tribal Council with raising of revenue in accordance with the
8 Constitution.

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10 **5.** Assist Tribal Council in the development of policies for receiving grants,
11 donations or any other funding in accordance with the Constitution.

12
13 **6.** Assist Tribal Council with enacting an annual budget for upcoming fiscal
14 years.

15
16 **7.** Assist Tribal Council in identifying all funding sources.

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18 **8.** Prepare an annual report as mandated by the Constitution for distribution
19 at the annual meeting that includes all appropriations of operating funds and
20 Tribal enterprises by department showing how the funds were spent and profit and
21 loss statements where applicable.

22
23 **9.** Evaluate the programs, expenditures, and audits of the government and
24 businesses of the Tribe and advise the Tribal Council on methods to make the
25 government more efficient, effective, and responsive to the needs of the Tribal
26 Citizens.

27
28 **10.** Prescribe additional auditing standards and financial practices as
29 necessary to be presented for approval by the Tribal Council.

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31 **11.** Assist the Tribal Council with the development of spending priorities.

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33 **12.** Perform financial functions for the Tribe such as payroll, accounts
34 payable, revenue receipts, general ledger maintenance, cash management

activities, bank reconciliations, and monitoring of grant activities and grants requirements.

13. Perform financial functions for the Tribal non-gaming enterprises and Tribally Chartered Corporations as directed by Tribal Council such as payroll, accounts payable, revenue receipts, general ledger maintenance, cash management activities, bank reconciliations, and monitoring of grant activities and grants requirements.

14. Prescribe additional auditing standards and financial practices for the Tribe as necessary to be presented for approval by the Tribal Council.

15. Assist Tribal Council in approving an Independent Auditor for the Tribe's annual audit of Tribal accounts.

16. Assist Tribal Council in developing policies that meet acceptable auditing standards.

17. Additional duties as directed by Tribal Council or its designee.

SECTION VI. STAFFING

The Office shall begin operations with current staff of the account department, as appropriate.

SECTION VII. APPROPRIATIONS AUTHORIZED

Any current appropriations for the accounting department, as appropriate, shall be used to implement this Statute.

SECTION VIII. SEVERABILITY

Governmental Account Office
Updated 010811
Updated 110810

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2 If any section, subsection, paragraph, sentence, phrase or portion of this Statute is,
3 for any reason, held invalid or unconstitutional by any court of competent jurisdiction,
4 such portion shall be deemed a separate, distinct and independent provision and such
5 holding shall not affect the validity of the remaining portions thereof.
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8 **SECTION IX. EFFECTIVE DATE**
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10 Effective upon signature of the Executive or 30 days from Tribal Council
11 approval which ever comes first or if the Executive vetoes the legislation, then upon
12 Tribal Council override of the veto.
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